

Exhibit 316

PART 4

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

Dey Laboratories, L.
1998 Monthly Net Contribution Margin - Summary
January 1998

Date: 1/30/98
Time: 15:03:06
Pgm: SAL251

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Net Sales Dollars (A)	DIRECT			FULLY ABSORBED				
				Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	Profit Split	Net Cont. Margin	Margin % Of Sales
EM PHARMA PRODUCTS											
516	516	43501-25mcg 100	1,848	918	930	50.33 %	918	930	0	930	50.32 %
54	54	43510-25mcg 1000	1,346	405	941	69.91 %	405	941	0	941	69.91 %
2,016	2,016	43601-50mcg 100	8,512	3,609	4,903	57.60 %	3,609	4,903	0	4,903	57.60 %
89	89	43610-50mcg 1000	2,198	678	1,520	69.15 %	678	1,520	0	1,520	69.15 %
2,400	2,400	43701-75mcg 100	10,844	4,368	6,476	59.72 %	4,368	6,476	0	6,476	59.72 %
34	34	43710-75mcg 1000	953	262	691	72.51 %	262	691	0	691	72.50 %
396	396	43801-88mcg 100	2,058	725	1,333	64.77 %	725	1,333	0	1,333	64.77 %
27	27	43810-88mcg 1000	767	210	557	72.62 %	210	557	0	557	72.62 %
4,044	4,044	43901-100mcg 100	17,998	7,401	10,597	58.88 %	7,401	10,597	0	10,597	58.87 %
204	204	43910-100mcg 1000	10,700	1,601	9,099	85.04 %	1,601	9,099	0	9,099	85.03 %
444	444	44001-112mcg 100	2,399	817	1,582	65.94 %	817	1,582	0	1,582	65.94 %
153	153	44010-112mcg 1000	4,637	1,215	3,422	73.80 %	1,215	3,422	0	3,422	73.79 %
2,172	2,172	44101-125mcg 100	10,556	4,018	6,538	61.94 %	4,018	6,538	0	6,538	61.93 %
78	78	44110-125mcg 1000	4,507	622	3,885	86.20 %	622	3,885	0	3,885	86.19 %
720	720	44201-150mcg 100	2,729	1,339	1,390	50.93 %	1,339	1,390	0	1,390	50.93 %
100	100	44210-150mcg 1000	2,994	802	2,192	73.21 %	802	2,192	0	2,192	73.21 %
348	348	44301-175mcg 100	2,135	654	1,481	69.37 %	654	1,481	0	1,481	69.36 %
29	29	44310-175mcg 1000	1,042	236	806	77.35 %	236	806	0	806	77.35 %
804	804	44401-200mcg 100	5,175	1,528	3,647	70.47 %	1,528	3,647	0	3,647	70.47 %
7	7	44410-200mcg 1000	270	58	212	78.52 %	58	212	0	212	78.51 %
492	492	44501-300mcg 100	4,352	969	3,383	77.73 %	969	3,383	0	3,383	77.73 %
1	1	44510-300mcg 1000	46	9	37	80.44 %	9	37	0	37	80.43 %
0	0	Profit Split	0	0	0	.00 %	83,333	83,333	0	83,333	.00 %
15,128	15,128	TOTAL EM PHARMA PROD	98,066	32,444	65,622	66.91 %	115,777	17,711	0	17,711	18.06 %
LESS:											
		Discounts	2,285-		2,285-			2,285-		2,285-	
		Administrative Fees	2,285-		2,285-			2,285-		2,285-	
		Medicaid Rebates	2,285-		2,285-			2,285-		2,285-	
		Other Rebates	0		0			0		0	
15,128	15,128	TOTAL NET SALES - EM	91,211	32,444	58,767	64.43 %	115,777	24,566	0	24,566	26.93 %
2,070,143	2,090,148	TOTAL ALL PRODUCTS	22,852,965	5,327,285	17,525,680	76.69 %	8,098,668	14,754,297	0	14,754,297	64.56 %

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, ect. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar, therefore, minor rounding errors may exist.

*** END OF REPORT ***

DL-TX 82711

EM PHARMA

CONFIDENTIAL

DL-TX 82712

DL-TX 82713

Product	Current Month			Year-To-Date		
	1998 Actual	1998 Budget	% Difference	1998 Actual	1998 Budget	% Difference
Euthyrox 25 mcg	570	2,055	-260.53%	570	2,055	-260.53%
Euthyrox 50 mcg	2,105	5,011	-138.05%	2,105	5,011	-138.05%
Euthyrox 75 mcg	2,434	2,363	2.92%	2,434	2,363	2.92%
Euthyrox 88 mcg	423	358	15.37%	423	358	15.37%
Euthyrox 100 mcg	4,248	9,306	-119.07%	4,248	9,306	-119.07%
Euthyrox 112 mcg	597	2,434	-307.71%	597	2,434	-307.71%
Euthyrox 125 mcg	2,250	2,685	-19.33%	2,250	2,685	-19.33%
Euthyrox 150 mcg	820	5,369	-554.76%	820	5,369	-554.76%
Euthyrox 175 mcg	377	2,076	-450.66%	377	2,076	-450.66%
Euthyrox 200 mcg	811	1,790	-120.72%	811	1,790	-120.72%
Euthyrox 300 mcg	493	788	-59.84%	493	788	-59.84%
Total Sales	15,128	34,235	-126.30%	15,128	34,235	-126.30%

Product	Current Month			Year-To-Date		
	1998 Actual	1998 Budget	% Change	1998 Actual	1998 Budget	% Change
Euthyrox 25 mcg	3,194	20,669	-547.13%	3,194	20,669	-547.13%
Euthyrox 50 mcg	10,710	55,836	-421.34%	10,710	55,836	-421.34%
Euthyrox 75 mcg	11,796	14,818	-25.62%	11,796	14,818	-25.62%
Euthyrox 88 mcg	2,826	5,906	-109.00%	2,826	5,906	-109.00%
Euthyrox 100 mcg	28,698	108,806	-279.15%	28,698	108,806	-279.15%
Euthyrox 112 mcg	7,035	16,894	-140.13%	7,035	16,894	-140.13%
Euthyrox 125 mcg	15,062	24,159	-60.39%	15,062	24,159	-60.39%
Euthyrox 150 mcg	5,724	48,319	-744.17%	5,724	48,319	-744.17%
Euthyrox 175 mcg	3,177	15,462	-386.72%	3,177	15,462	-386.72%
Euthyrox 200 mcg	5,445	16,107	-195.83%	5,445	16,107	-195.83%
Euthyrox 300 mcg	4,397	4,939	-12.31%	4,397	4,939	-12.31%
Total Sales	98,064	331,915	-238.47%	98,064	331,915	-238.47%
Less:						
Cash Discounts	(2,285)	(6,638)	-190.50%	(2,285)	(6,638)	-190.50%
Administrative Fees	(2,285)	(6,638)	-190.50%	(2,285)	(6,638)	-190.50%
Medicaid Rebates	(2,285)	(6,639)	-190.55%	(2,285)	(6,639)	-190.55%
Other Rebates	0	0	N/A	0	0	N/A
	91,209	312,000	-242.07%	91,209	312,000	-242.07%

CONFIDENTIAL

Dey Laboratories
Year-to-Date Sales By Product Number
For the period ended 01/31/98
Detail

Product #	Description	Shelf Cartons			Net Gross Sales			Net Sales		
		Actual 1998	Budget 1998	% Difference	Actual 1998	Actual 1997	% Difference	Actual 1998	Budget 1998	% Difference
43501	Euthyrox 25 mcg x 100's	516	1,432	-177.52%	1,905	0	N/A	1,848	5,727	-209.87%
43510	Euthyrox 25 mcg x 1000's	54	823	-1053.70%	2,281	0	N/A	1,346	14,942	-1010.30%
	Total 25 mcg	570	2,055	-260.53%	4,186	0	N/A	3,194	20,669	-547.13%
43601	Euthyrox 50 mcg x 100's	2,016	3,579	-77.53%	8,776	0	N/A	8,512	14,317	-68.19%
43610	Euthyrox 50 mcg x 1000's	89	1,432	-1508.99%	3,434	0	N/A	2,198	41,519	-1789.21%
	Total 50 mcg	2,105	5,011	-138.05%	12,210	0	N/A	10,710	55,836	-421.34%
43701	Euthyrox 75 mcg x 100's	2,400	2,148	10.50%	11,179	0	N/A	10,844	8,590	20.78%
43710	Euthyrox 75 mcg x 1000's	34	215	-532.35%	1,732	0	N/A	953	8,228	-553.68%
	Total 75 mcg	2,434	2,363	2.92%	12,911	0	N/A	11,796	14,818	-25.62%
43801	Euthyrox 88 mcg x 100's	396	179	54.80%	2,190	0	N/A	2,058	716	65.22%
43810	Euthyrox 88 mcg x 1000's	27	179	-562.96%	1,395	0	N/A	767	5,190	-578.40%
	Total 88 mcg	423	358	15.37%	3,585	0	N/A	2,825	5,906	-109.00%
43901	Euthyrox 100 mcg x 100's	4,044	6,443	-59.32%	18,554	0	N/A	17,998	25,770	-43.18%
43910	Euthyrox 100 mcg x 1000's	204	2,863	-1303.43%	10,700	0	N/A	10,700	83,036	-676.05%
	Total 100 mcg	4,248	9,306	-119.07%	29,254	0	N/A	28,698	108,806	-676.05%
44001	Euthyrox 112 mcg x 100's	444	2,148	-383.78%	2,695	0	N/A	2,399	8,304	-246.20%
44010	Euthyrox 112 mcg x 1000's	153	286	-86.93%	8,430	0	N/A	4,637	8,590	-85.26%
	Total 112 mcg	597	2,434	-307.71%	11,125	0	N/A	7,035	16,894	-140.13%
44101	Euthyrox 125 mcg x 100's	2,172	2,148	1.10%	11,473	0	N/A	10,556	8,590	18.62%
44110	Euthyrox 125 mcg x 1000's	78	537	-588.46%	4,507	0	N/A	4,507	15,569	-245.45%
	Total 125 mcg	2,250	2,685	-19.33%	15,980	0	N/A	15,062	24,159	-60.39%
44201	Euthyrox 150 mcg x 100's	720	4,295	-496.53%	3,455	0	N/A	2,729	17,180	-529.42%
44210	Euthyrox 150 mcg x 1000's	100	1,074	-974.00%	5,347	0	N/A	2,994	31,139	-939.93%
	Total 150 mcg	820	5,369	-554.76%	8,802	0	N/A	5,724	48,319	-744.17%
44301	Euthyrox 175 mcg x 100's	348	1,790	-414.37%	2,572	0	N/A	2,135	7,158	-235.34%
44310	Euthyrox 175 mcg x 1000's	29	286	-886.21%	2,085	0	N/A	1,042	8,304	-696.73%
	Total 175 mcg	377	2,076	-450.66%	4,658	0	N/A	3,177	15,462	-386.72%
44401	Euthyrox 200 mcg x 100's	804	1,432	-78.11%	5,948	0	N/A	5,175	5,727	-10.67%
44410	Euthyrox 200 mcg x 1000's	7	358	-5014.29%	529	0	N/A	270	10,380	-3749.55%
	Total 200 mcg	811	1,790	-120.72%	6,477	0	N/A	5,445	16,107	-195.83%
44501	Euthyrox 300 mcg x 100's	492	716	-45.53%	4,945	0	N/A	4,352	2,863	34.21%
44510	Euthyrox 300 mcg x 1000's	1	72	-7100.00%	102	0	N/A	46	2,076	-4421.10%
	Total 300 mcg	493	788	-59.84%	5,047	0	N/A	4,397	4,939	-12.31%
	Total Sales	15,128	34,235	-126.30%	114,234	0	N/A	98,064	331,915	-238.47%
	Less:									
	Cash Discounts							(2,285)	(6,638)	
	Administrative Fees							(2,285)	(6,638)	
	Medicaid Rebates							(2,285)	(6,639)	
	Other Rebates							0	0	
		15,128	34,235	-126.30%	114,234	0	0	91,209	312,000	-242.07%

DL-TX 82714

CONFIDENTIAL

EM Pharma
Monthly Contribution Margin
January 31, 1998
Summary

Net Sales (Cartons)	Gross Sales (Cartons)	Description	Net Sales Dollars	Total Cost	Actual Contr. Mrgn	Budgeted Contr. Mrgn	Actual Margin %	Budgeted Margin %
570	570	Euthyrox 25 mcg	3,194	1,323	1,870	13,272	58.56%	5.55%
2,105	2,105	Euthyrox 50 mcg	10,710	4,287	6,423	38,102	59.97%	3.92%
2,434	2,434	Euthyrox 75 mcg	11,796	4,630	7,167	9,127	60.75%	3.74%
423	423	Euthyrox 88 mcg	2,826	934	1,891	4,146	66.93%	3.92%
4,248	4,248	Euthyrox 100 mcg	28,698	9,002	19,696	73,739	68.63%	3.92%
597	597	Euthyrox 112 mcg	7,035	2,032	5,003	10,531	71.12%	4.97%
2,250	2,250	Euthyrox 125 mcg	15,062	4,641	10,422	15,734	69.19%	5.67%
820	820	Euthyrox 150 mcg	5,724	2,141	3,583	31,416	62.59%	3.92%
377	377	Euthyrox 175 mcg	3,177	890	2,287	9,654	71.98%	5.06%
811	811	Euthyrox 200 mcg	5,445	1,585	3,859	10,311	70.88%	4.17%
493	493	Euthyrox 300 mcg	4,397	978	3,420	2,873	77.77%	4.18%
15,128	15,128	Total Sales	98,064	32,443	65,621	218,905	66.92%	4.18%
		Less:						
		Cash Discounts & Allow	(2,285)		(2,285)	(6,638)		
		Administrative Fees	(2,285)		(2,285)	(6,638)		
		Medicaid Rebates	(2,285)		(2,285)	(6,638)		
		Other Rebates	0		0			
15,128	15,128	Total Net Sales	91,209	32,443	58,766	198,991	64.43%	4.18%

DL-TX 82715

CONFIDENTIAL

EM Pharma
Monthly Contribution Margin
January 31, 1998
Detail

Net Sales (Cartons)	Gross Sales (Cartons)	Product #	Description	Net Sales Dollars	Standard Cost	Total Cost	Actual Contr. Mrgn	Budgeted Contr. Mrgn	Actual Margin %	Budgeted Margin %
516	516	43501	Euthyrox 25 mcg x 100's	1,848	1,79000	918	930	3,121	50.30%	4.59%
54	54	43510	Euthyrox 25 mcg x 1000's	1,346	7,50000	405	941	10,151	69.91%	5.94%
570	570		Total 25 mcg	3,194		1,323	1,870	13,272	58.56%	5.55%
2,016	2,016	43601	Euthyrox 50 mcg x 100's	8,512	1,79000	3,609	4,904	7,767	57.61%	3.92%
89	89	43610	Euthyrox 50 mcg x 1000's	2,198	7,62000	678	1,520	30,335	69.14%	3.92%
2,105	2,105		Total 50 mcg	10,710		4,287	6,423	38,102	59.97%	3.92%
2,400	2,400	43701	Euthyrox 75 mcg x 100's	10,844	1,82000	4,368	6,476	4,595	59.72%	3.92%
34	34	43710	Euthyrox 75 mcg x 1000's	953	7,70000	262	691	4,532	72.52%	3.58%
2,434	2,434		Total 75 mcg	11,796		4,630	7,167	9,127	60.75%	3.74%
396	396	43801	Euthyrox 88 mcg x 100's	2,058	1,83000	725	1,334	381	64.80%	3.92%
27	27	43810	Euthyrox 88 mcg x 1000's	767	7,77000	210	558	3,765	72.66%	3.92%
423	423		Total 88 mcg	2,826		934	1,891	4,146	66.93%	3.92%
4,044	4,044	43901	Euthyrox 100 mcg x 100's	17,998	1,83000	7,401	10,597	13,722	58.88%	3.92%
204	204	43910	Euthyrox 100 mcg x 1000's	10,700	7,85000	1,601	9,098	60,017	85.03%	3.92%
4,248	4,248		Total 100 mcg	28,698		9,002	19,696	73,739	68.63%	3.92%
444	444	44001	Euthyrox 112 mcg x 100's	2,399	1,84000	817	1,582	4,552	65.94%	3.93%
153	153	44010	Euthyrox 112 mcg x 1000's	4,637	7,94000	1,215	3,422	5,979	73.80%	6.24%
597	597		Total 112 mcg	7,035		2,032	5,003	10,531	71.12%	4.97%
2,172	2,172	44101	Euthyrox 125 mcg x 100's	10,556	1,85000	4,018	6,537	4,552	61.93%	3.92%
78	78	44110	Euthyrox 125 mcg x 1000's	4,507	7,98000	622	3,884	11,182	86.19%	6.93%
2,250	2,250		Total 125 mcg	15,062		4,641	10,422	15,734	69.19%	5.67%
720	720	44201	Euthyrox 150 mcg x 100's	2,729	1,86000	1,339	1,390	9,062	50.94%	3.92%
100	100	44210	Euthyrox 150 mcg x 1000's	2,994	8,02000	802	2,192	22,354	73.22%	3.92%
820	820		Total 150 mcg	5,724		2,141	3,583	31,416	62.59%	3.92%
348	348	44301	Euthyrox 175 mcg x 100's	2,135	1,88000	654	1,480	3,721	69.35%	3.92%
29	29	44310	Euthyrox 175 mcg x 1000's	1,042	8,13000	236	808	5,933	77.96%	6.16%
377	377		Total 175 mcg	3,177		890	2,287	9,654	71.98%	5.06%
804	804	44401	Euthyrox 200 mcg x 100's	5,175	1,90000	1,528	3,647	2,949	70.48%	3.92%
7	7	44410	Euthyrox 200 mcg x 1000's	270	8,23000	58	212	7,362	78.63%	4.28%
811	811		Total 200 mcg	5,445		1,585	3,859	10,311	70.88%	4.17%
492	492	44501	Euthyrox 300 mcg x 100's	4,352	1,97000	969	3,382	1,424	77.73%	3.92%
1	1	44510	Euthyrox 300 mcg x 1000's	46	8,50000	9	37	1,449	81.49%	4.47%
493	493		Total 300 mcg	4,397		978	3,420	2,873	77.77%	4.18%
15,128	15,128		Total Sales	98,064		32,443	65,621	218,905	66.92%	4.18%
			Less:							
			Cash Discounts & Allow	(2,285)			(2,285)	(6,638)		
			Administrative Fees	(2,285)			(2,285)	(6,638)		
			Medicaid Rebates	(2,285)			(2,285)	(6,638)		
			Other Rebates	0			0	0		
15,128	15,128		Total Net Sales	91,209		32,443	58,766	198,991	64.43%	4.18%

DL-TX 82716

CONFIDENTIAL



EM Pharma
1997 Average Price
Shelf Carton / Eaches

Product #	Description	Aug 1997 Avg Price	Sept 1997 Avg Price	Oct 1997 Avg Price	Nov 1997 Avg Price	Dec 1997 Avg Price	Jan 1998 Avg Price	6 Months Avg Price
43501	Euthyrox 25 mcg x 100's	4.27	3.98	3.95	4.16	4.05	3.58	3.96
43510	Euthyrox 25 mcg x 1000's	N/A	19.33	N/A	42.24	19.43	24.92	27.80
43601	Euthyrox 50 mcg x 100's	4.30	3.89	4.33	4.08	4.97	4.22	4.17
43610	Euthyrox 50 mcg x 1000's	18.45	18.44	19.91	20.36	19.91	24.69	20.71
43701	Euthyrox 75 mcg x 100's	4.33	4.04	4.75	5.13	5.22	4.52	4.83
43710	Euthyrox 75 mcg x 1000's	N/A	N/A	50.95	48.91	48.91	28.02	44.24
43801	Euthyrox 88 mcg x 100's	4.36	3.96	5.25	4.15	4.15	5.20	4.84
43810	Euthyrox 88 mcg x 1000's	N/A	20.64	20.67	51.67	20.67	28.42	33.45
43901	Euthyrox 100 mcg x 100's	4.39	3.78	5.22	5.32	5.49	4.45	4.78
43910	Euthyrox 100 mcg x 1000's	21.08	21.08	20.98	21.91	20.98	52.45	27.95
44001	Euthyrox 112 mcg x 100's	4.39	3.56	5.58	4.61	5.34	5.40	5.03
44010	Euthyrox 112 mcg x 1000's	N/A	21.91	22.04	55.10	22.04	30.30	31.66
44101	Euthyrox 125 mcg x 100's	4.40	3.92	5.56	5.68	6.31	4.86	5.13
44110	Euthyrox 125 mcg x 1000's	N/A	N/A	57.78	57.78	57.78	57.78	57.78
44201	Euthyrox 150 mcg x 100's	3.36	2.95	5.72	6.50	6.63	3.79	5.94
44210	Euthyrox 150 mcg x 1000's	21.84	21.84	22.08	22.99	22.08	29.94	23.64
44301	Euthyrox 175 mcg x 100's	N/A	4.19	5.54	4.95	4.21	6.13	5.52
44310	Euthyrox 175 mcg x 1000's	N/A	23.86	23.72	64.69	23.72	35.94	36.99
44401	Euthyrox 200 mcg x 100's	4.41	4.08	7.50	6.52	7.16	6.44	6.32
44410	Euthyrox 200 mcg x 1000's	26.02	N/A	75.53	27.42	25.68	38.52	33.88
44501	Euthyrox 300 mcg x 100's	4.49	4.03	4.22	5.33	6.93	8.84	6.76
44510	Euthyrox 300 mcg x 1000's	N/A	27.84	N/A	91.84	27.55	45.92	65.89

Total Sales

Product sold in individual shelf carton of one bottle.

DL-TX 82717

Gamm

CONFIDENTIAL

Dey Laboratories, L.L.C.
1998 Monthly Net Contribution Margin - Summary
January 1998

Date: 5/05/98
Time: 12:02:21
Pg: SAL251

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT			FULLY ABSORBED				
					Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	Budgeted Margin	Actual Margin %	Budgeted Margin %
26,330	26,778	DEY PRODUCTS	337,627	311,747	224,550	113,077	33 %	224,550	113,077	108,893	33 %	35 %
839,329	840,132	ALBUTEROL UNIT DOSE	7,843,098	8,043,206	999,000	6,844,098	87 %	2,601,593	5,241,505	5,522,131	66 %	69 %
185,397	185,496	ALBUTEROL MDI	621,150	1,258,128	450,955	170,195	27 %	450,955	170,195	271,337	27 %	22 %
223,564	223,848	ALBUTEROL MULTIDOSE	868,676	511,842	895,392	26,716-	3-%	895,392	26,716-	35,710	3-%	7 %
0	0	ALBUTEROL SYRUP	0	0	0	0	0 %	0	0	0	0 %	0 %
0	0	BECLOMETHASONE AQ NA	0	0	0	0	0 %	0	0	0	0 %	0 %
126,862	128,406	CROMOLYN SODIUM	2,781,118	2,703,300	447,078	2,334,040	83 %	802,972	1,978,146	1,670,263	71 %	62 %
406,954	410,664	IPRATROPIUM BROMIDE	8,464,649	5,994,753	448,856	8,015,793	94 %	1,125,147	7,339,502	5,208,436	86 %	87 %
15-	0	ISOETHARINE	116-	0	0	116-	100 %	0	116-	0	100 %	0 %
29,543	29,916	METAPROTERENOL	211,841	312,413	53,983	157,858	74 %	94,837	117,004	189,292	55 %	61 %
124,055	124,708	SODIUM CHLORIDE	927,060	766,883	743,271	183,789	19 %	755,689	171,371	141,674	18 %	18 %
51	51	THEOPHYLLINE	1,020	26,712	654	366	35 %	654	366	6,336	35 %	24 %
0	0	CUROSURF	0	0	0	0	0 %	0	0	0	0 %	0 %
178	220	OTHER DEY PRODUCTS	1,011	1,246	1,496	485-	47-%	1,496	485-	116	47-%	9 %
0	0	DEY CARE	0	0	0	0	0 %	0	0	0	0 %	0 %
1,962,248	1,970,219	DEY GROSS SALES	22,057,134	19,930,230	4,265,235	17,791,899	80 %	6,953,285	15,103,849	13,154,188	66 %	66 %
		LESS:										
		Discounts	569,824-	498,000-		569,824-			569,824-	515,748-		
		Administrative Fees	167,563-	200,000-		167,563-			167,563-	206,632-		
		Medicaid Rebates	488,725-	448,000-		488,725-			488,725-	464,090-		
		Other Rebates	0	0		0			0	0		
1,962,248	1,970,219	DEY NET SALES	20,831,022	18,784,230	4,265,235	16,565,787	79 %	6,953,285	13,877,737	11,967,718	66 %	64 %

73,036	84,968	DEY PHARMA PRODUCTS	1,572,334	4,554,992	934,438	637,896	40 %	934,438	637,896	2,559,462	40 %	56 %
9,846	9,846	EPI Pen EZ Pen Reser	283,583	0	0	283,583	100 %	0	283,583	0	100 %	0 %
1,135	1,146	ACAROSAN	47,355	32,653	27,552	19,803	41 %	27,552	19,803	16,327	41 %	50 %
4,534	4,619	ASTECH PEAK FLOW MET	74,638	224,037	41,571	33,067	44 %	41,571	33,067	45,360	44 %	20 %
466	466	ASTECH DISPOSABLE MO	6,765	0	3,488	3,277	48 %	3,488	3,277	0	48 %	0 %
3,750	3,756	ACE SPACER	35,812	30,750	22,536	13,276	37 %	22,536	13,276	12,300	37 %	40 %
0	0	SPACER	0	0	0	0	0 %	0	0	0	0 %	0 %
82,921	94,955	DEYPHARMA GROSS SALES	2,020,487	4,842,432	1,029,585	990,902	49 %	1,029,585	990,902	2,633,449	49 %	54 %
		LESS:										
		Discounts	41,713-	121,000-		41,713-			41,713-	103,252-		
		Administrative Fees	12,266-	48,000-		12,266-			12,266-	41,368-		
		Medicaid Rebates	35,776-	109,000-		35,776-			35,776-	92,910-		
		Other Rebates	0	0		0			0	0		
82,921	94,955	DEYPHARMA NET SALES	1,930,732	4,564,432	1,029,585	901,147	46 %	1,029,585	901,147	2,395,919	46 %	52 %

DL-TX 82718

Dey Laboratories, L.P.
1998 Monthly Net Contribution Margin - Summary
January 1998

Date: 5/05/98
Time: 12:02:21
Pgm: SAL251

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT			FULLY ABSORBED				
					Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	Budgeted Margin	Actual Margin %	Budgeted Margin %
516	516	EM PHARMA PRODUCTS	1,848	5,727	918	930	50 %	918	930	3,121	50 %	54 %
54	54	43501-25mcg 100	1,346	14,942	405	941	70 %	405	941	10,151	69 %	68 %
2,016	2,016	43601-50mcg 100	8,512	14,317	3,608	4,904	58 %	3,608	4,904	7,767	57 %	54 %
89	89	43610-50mcg 1000	2,198	41,519	678	1,520	69 %	678	1,520	30,335	69 %	73 %
2,400	2,400	43701-75mcg 100	10,844	8,590	4,368	6,476	60 %	4,368	6,476	4,595	59 %	53 %
34	34	43710-75mcg 1000	953	6,228	261	692	73 %	261	692	4,532	72 %	73 %
396	396	43801-88mcg 100	2,058	716	724	1,334	65 %	724	1,334	381	64 %	53 %
27	27	43810-88mcg 1000	767	5,190	209	558	73 %	209	558	3,765	72 %	73 %
4,044	4,044	43901-100mcg 100	17,998	25,770	7,400	10,598	59 %	7,400	10,598	13,722	58 %	53 %
204	204	43910-100mcg 1000	10,700	83,036	1,601	9,099	85 %	1,601	9,099	60,017	85 %	72 %
444	444	44001-112mcg 100	2,399	8,590	816	1,583	66 %	816	1,583	4,552	65 %	53 %
153	153	44010-112mcg 1000	4,637	8,304	1,214	3,423	74 %	1,214	3,423	5,979	73 %	72 %
2,172	2,172	44101-125mcg 100	10,556	8,590	4,018	6,538	62 %	4,018	6,538	4,552	61 %	53 %
78	78	44110-125mcg 1000	4,507	15,569	622	3,885	86 %	622	3,885	11,182	86 %	72 %
720	720	44201-150mcg 100	2,729	17,180	1,339	1,390	51 %	1,339	1,390	9,062	50 %	53 %
100	100	44210-150mcg 1000	2,994	31,139	802	2,192	73 %	802	2,192	22,354	73 %	72 %
348	348	44301-175mcg 100	2,135	7,158	654	1,481	69 %	654	1,481	3,721	69 %	52 %
29	29	44310-175mcg 1000	1,042	8,304	235	807	77 %	235	807	5,933	77 %	71 %
804	804	44401-200mcg 100	5,175	5,727	1,527	3,648	70 %	1,527	3,648	2,949	70 %	51 %
7	7	44410-200mcg 1000	270	10,380	57	213	79 %	57	213	7,362	78 %	71 %
492	492	44501-300mcg 100	4,352	2,863	969	3,383	78 %	969	3,383	1,424	77 %	50 %
1	1	44510-300mcg 1000	46	2,076	8	38	83 %	8	38	1,449	82 %	70 %
0	0	Profit Split	0	0	0	0	0 %	83,333	83,333	83,333	0 %	0 %
15,128	15,128	EMPHARMA GROSS SALES	98,066	331,915	32,433	65,633	66 %	115,766	17,700	135,572	18 %	41 %
		LESS:										
		Discounts	2,285	6,638		2,285			2,285	6,638		
		Administrative Fees	2,285	6,638		2,285			2,285	6,638		
		Medicaid Rebates	2,285	6,638		2,285			2,285	6,638		
		Other Rebates	0	0		0			0	0		
15,128	15,128	EMPHARMA NET SALES	91,211	312,001	32,433	58,778	64 %	115,766	24,555	115,658	26 %	37 %
2,070,143	2,090,148	TOTAL ALL PRODUCTS	22,852,965	23,660,663	5,327,253	17,525,712	77 %	8,098,636	14,754,329	14,479,295	65 %	61 %

(A) Agrees to Monthly Net Sales Report.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar, therefore, minor rounding errors may exist.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, ect. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

*** END OF REPORT ***

DL-TX 82719

Dey Laboratories, L.L.C.
1998 Monthly Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:17
Pg: SAL250

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Contr Margin	Actual Margin %	Budgeted Margin %
		DEY PRODUCTS												
		ACETYLCYSTEINE												
6,596	6,664	18104-10% 4ml	63,733	79,689	11.10414	73,887	10,154-	16-%	11.10414	73,887	10,154-	6,454	15-%	8 %
3,453	3,492	18110-10% 10ml	42,575	40,680	4.87205	17,013	25,562	60 %	4.87205	17,013	25,562	17,056	60 %	42 %
3,204	3,288	18130-10% 30ml	48,832	54,630	7.08615	23,299	25,533	52 %	7.08615	23,299	25,533	34,366	52 %	63 %
2,991	3,096	18204-20% 4ml	25,104	30,504	11.95661	37,018	11,914-	47-%	11.95661	37,018	11,914-	4,454-	47-%	15-%
3,953	4,032	18210-20% 10ml	48,313	27,780	5.41410	21,830	26,483	55 %	5.41410	21,830	26,483	10,241	54 %	37 %
5,487	5,532	18230-20% 30ml	95,020	64,108	8.37231	46,316	48,704	51 %	8.37231	46,316	48,704	35,626	51 %	56 %
646	684	18200-20% 100ml	14,050	14,356	7.59034	5,192	8,858	63 %	7.59034	5,192	8,858	9,604	63 %	67 %
26,330	26,778	ACETYLCYSTEINE TOTAL	337,627	311,747		224,555	113,072	33 %		224,555	113,072	108,893	33 %	35 %
		ALBUTEROL UNIT DOSE												
0	0	69700 - 0.083% 30	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
541,186	541,584	69703-0.083% 3ml	3,536,730	4,167,405	.82930	449,136	3,087,594	87 %	2.14762	1,163,117	2,373,613	2,904,005	67 %	70 %
41,242	41,424	69733-0.083% 3ml	320,522	240,272	1.32743	54,987	265,535	83 %	3.06917	127,137	193,385	164,297	60 %	68 %
256,901	257,124	69760-0.083% 3ml	3,985,846	3,635,529	1.92467	494,879	3,490,967	88 %	5.10003	1,311,340	2,674,506	2,453,829	67 %	67 %
0	0	A69703 - 0.083% 3	0	0	1.20985	0	0	0 %	2.66031	0	0	0	0 %	0 %
0	0	A69760 - 0.083% 3	0	0	2.46907	0	0	0 %	5.81166	0	0	0	0 %	0 %
0	0	69550 Genpharm	0	0	.14800	0	0	0 %	.14800	0	0	0	0 %	0 %
0	0	69450 Genpharm	0	0	.14800	0	0	0 %	.14800	0	0	0	0 %	0 %
839,329	840,132	ALBUTEROL UD TOTAL	7,843,098	8,043,206		999,002	6,844,096	87 %		2,601,594	5,241,504	5,522,131	66 %	69 %
		ALBUTEROL MDI												
175,606	175,704	30317-MDI kit	592,580	1,243,603	2.42000	425,204	167,376	28 %	2.42000	425,204	167,376	267,746	28 %	22 %
9,791	9,792	30327-MDI Refill	28,570	14,525	2.63000	25,753	2,817	10 %	2.63000	25,753	2,817	3,591	9 %	25 %
185,397	185,496	ALBUTEROL MDI TOTAL	621,150	1,258,128		450,957	170,193	27 %		450,957	170,193	271,337	27 %	22 %
		ALBUTEROL MULTIDOSE												
223,564	223,848	19620 - 5% 200	868,676	511,842	4.00000	895,392	26,716-	3-%	4.00000	895,392	26,716-	35,710	3-%	7 %
223,564	223,848	ALBUT MULTIDOSE TOTA	868,676	511,842		895,392	26,716-	3-%		895,392	26,716-	35,710	3-%	7 %
		ALBUTEROL SYRUP												
0	0	79516-2MG/5ML 16	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	ALBUTEROL SYRUP TOTA	0	0		0	0	0 %		0	0	0	0 %	0 %
		BECLMETHASONE AQ NA												
0	0	Beclomethasone	0	0	1.41862	0	0	0 %	3.29675	0	0	0	0 %	0 %
0	0	BECLMETHASONE TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %
		CROMOLYN SODIUM												
93,143	93,510	68902-20MG/2ML 60	1,608,163	1,504,230	2.72517	254,831	1,353,332	84 %	4.90453	458,623	1,149,540	930,248	71 %	62 %
33,719	34,896	68912-20MG/2ML 120	1,172,955	1,199,070	5.50918	192,248	980,707	84 %	9.86792	344,351	828,604	740,015	70 %	62 %
126,862	128,406	CROMOLYN UD TOTAL	2,781,118	2,703,300		447,079	2,334,039	83 %		802,974	1,978,144	1,670,263	71 %	62 %
		IPRATROPIUM BROMIDE												
0	0	Ipratropium Genph	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
298,616	302,076	68503-0.02% 25	4,621,410	2,908,160	.82667	249,717	4,371,693	95 %	2.05890	621,944	3,999,466	2,532,466	86 %	87 %
10,463	10,464	68533-0.02% 30	202,944	554,173	1.32124	13,825	189,119	93 %	2.93940	30,758	172,186	480,795	84 %	87 %
97,875	98,124	68560-0.02% 60	3,640,295	2,532,420	1.88857	185,314	3,454,981	95 %	4.81479	472,446	3,167,849	2,195,155	87 %	87 %
406,954	410,664	IPRATROPIUM TOTAL	8,464,649	5,994,753		448,856	8,015,793	94 %		1,125,148	7,339,501	5,208,436	86 %	87 %
		ISOETHARINE												

DL-TX 82720

Dey Laboratories, L.P.
1998 Monthly Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:17
Pg: SAL250

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED						
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Cntr Margin	Actual Margin %	Budgeted Margin %	
		DEY PRODUCTS													
4-	0	ISOETHARINE	31-	0	.00000	0	31-	100 %	.00000	0	31-	0	100 %	0 %	
11-	0	66103-0.08% 3ml	85-	0	.00000	0	85-	100 %	.00000	0	85-	0	100 %	0 %	
15-	0	66003-0.17% 3ml		0		0	116-	100 %		0	116-	0	100 %	0 %	
		ISOETHARINE TOTAL	116-	0											
10,471	10,600	METAPROTERENOL	78,632	99,574	1.67575	17,763	60,869	77 %	3.04135	32,238	46,394	58,588	59 %	59 %	
19,072	19,316	67803-0.4% 2.5ml	133,209	212,839	1.87522	36,222	96,987	73 %	3.24082	62,600	70,609	130,704	53 %	61 %	
29,543	29,916	METAPROTERENOL TOTAL	211,841	312,413		53,985	157,856	74 %		94,838	117,003	189,292	55 %	61 %	
535	550	SODIUM CHLORIDE	3,735	5,843	6.80000	3,740	5-	0 %	6.80000	3,740	5-	845	0 %	14 %	
216	220	82005-0.45% 5ml	1,844	940	6.80000	1,496	348	19 %	6.80000	1,496	348	131	18 %	14 %	
83,520	83,590	83003-0.9% 3ml	635,943	523,668	6.14000	513,243	122,700	19 %	6.14000	513,243	122,700	92,081	19 %	18 %	
30,828	31,360	83005-0.9% 5ml	223,797	173,945	6.14000	192,550	31,247	14 %	6.14000	192,550	31,247	31,540	13 %	18 %	
8,231	8,244	83015-0.9% 15ml	41,095	51,512	3.18000	26,216	14,879	36 %	3.18000	26,216	14,879	15,979	36 %	31 %	
399	410	64015-3% 15ml	11,382	7,900	7.99352	3,277	8,105	71 %	24.68396	10,120	1,262	790	11 %	10 %	
326	334	64115-10% 15ml	9,264	3,075	8.23781	2,751	6,513	70 %	24.92825	8,326	938	308	10 %	10 %	
124,055	124,708	SODIUM CHLORIDE TOTAL	927,060	766,883		743,273	183,787	19 %		755,691	171,369	141,674	18 %	18 %	
0	0	THEOPHYLLINE	0	2,978	2.40000	0	0	0 %	2.40000	0	0	772	0 %	26 %	
6	6	43101-100MG 100	30	6,724	2.80000	17	13	43 %	2.80000	17	13	2,017	43 %	30 %	
6	6	43201-200MG 100	37	8,842	3.75000	23	14	38 %	3.75000	23	14	3,003	37 %	34 %	
21	21	43301-300MG 100	37	8,842	3.75000	23	14	38 %	3.75000	23	14	3,003	37 %	34 %	
0	0	43305-300MG 500	560	3,224	17.80000	374	186	33 %	17.80000	374	186	287	33 %	9 %	
0	0	43310-300MG 1000	0	3,325	31.00000	0	0	0 %	31.00000	0	0	380	0 %	11 %	
18	18	43205-200MG 500	393	1,619	13.50000	243	150	38 %	13.50000	243	150	123	38 %	8 %	
51	51	THEOPHYLLINE TOTAL	1,020	26,712		657	363	35 %		657	363	6,336	35 %	24 %	
0	0	CUROSURF	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %	
0	0	Curosurf	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %	
0	0	CUROSURF TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %	
20-	0	OTHER DEY PRODUCTS	644-	0	.00000	0	644-	100 %	.00000	0	644-	0	100 %	0 %	
141	150	03003-0.9% 3ml	1,080	623	6.80000	1,020	60	6 %	6.80000	1,020	60	58	5 %	9 %	
57	70	81003-3ml	575	623	6.80000	476	99	17 %	6.80000	476	99	58	17 %	9 %	
178	220	81005-5ml													
		OTHER DEY PROD. TOTAL	1,011	1,246		1,496	485-	47 %		1,496	485-	116	47 %	9 %	
0	0	DEY CARE TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %	
1,962,248	1,970,219	DEY GROSS SALES	22,057,134	19,930,230		4,265,252	17,791,882	80 %		6,953,302	15,103,832	13,154,188	68 %	66 %	
		LESS:													
		Discounts	569,824-	498,000-			569,824-				569,824-	515,748-			
		Administrative Fees	167,563-	200,000-			167,563-				167,563-	206,632-			
		Medicaid Rebates	488,725-	448,000-			488,725-				488,725-	464,090-			
		Other Rebates	0	0			0				0	0			
1,962,248	1,970,219	DEY NET SALES	20,831,022	18,784,230		4,265,252	16,565,770	79 %		6,953,302	13,877,720	11,967,718	66 %	64 %	

DL-TX 82721

Dey Laboratories, L.L.C.
1998 Monthly Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:17
Pg: SAL250

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Contr Margin	Actual Margin %	Budgeted Margin %
		DEY PHARMA PRODUCTS												
		EPIPEN												
0	0	030101CAN-Canada	0	167,576	.00000	0	0	0 %	.00000	0	0	63,200	0 %	38 %
7,496	7,496	030201CAN - 0.15	151,119	56,446	13.69000	102,620	48,499	32 %	13.69000	102,620	48,499	19,812	32 %	35 %
6,194	6,194	030100-EpiPen Trn	10,292	8,142	1.43000	8,857	1,435	14 %	1.43000	8,857	1,435	1,021	13 %	13 %
34,370	35,496	030101-0.3MG 1	980,324	1,560,501	11.57000	410,689	569,635	58 %	11.57000	410,689	569,635	914,039	58 %	59 %
14,634	14,634	030101MTXT - 0.3	249,363	144,369	11.50000	168,291	81,072	33 %	11.50000	168,291	81,072	52,036	32 %	36 %
0	0	030101RMTXT - 0.3	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
10,000	10,000	030201MTXT - 0.15	170,400	64,966	11.50000	115,000	55,400	33 %	11.50000	115,000	55,400	23,417	32 %	36 %
10,221	11,148	030201-Jr 15mg 1	287,285	628,527	11.57000	128,982	158,303	55 %	11.57000	128,982	158,303	356,250	55 %	57 %
0	0	030300 EPI EZ Pen	0	6,753	1.37000	0	0	0 %	1.37000	0	0	2,204	0 %	33 %
7,167	0	030301-EZ .3MG	196,018	1,516,439	12.46000	0	196,018	100 %	12.46000	0	196,018	891,562	100 %	59 %
2,712	0	030401-EZ JR 15mg	80,431	401,273	12.46000	0	80,431	100 %	12.46000	0	80,431	235,921	100 %	59 %
73,036	84,968	EPIPEN TOTAL	1,572,334	4,554,992		934,439	637,895	40 %		934,439	637,895	2,559,462	40 %	56 %
9,846	9,846	EPI Pen EZ Pen Reser	283,583	0		0	283,583	100 %		0	283,583	0	100 %	0 %
		ACAROSAN												
287	287	129580-Acarosan 1	5,612	4,411	11.00000	3,157	2,355	43 %	11.00000	3,157	2,355	2,206	42 %	50 %
848	859	129582-Acarosan 3	41,843	28,242	28.40000	24,396	17,447	42 %	28.40000	24,396	17,447	14,121	41 %	50 %
1,135	1,146	ACAROSAN TOTAL	47,355	32,653		27,553	19,802	41 %		27,553	19,802	16,327	41 %	50 %
		ASTECH PEAK FLOW MET												
4,259	4,344	307010-Peak Flw MET	69,963	147,420	9.00000	39,096	30,867	44 %	9.00000	39,096	30,867	45,360	44 %	31 %
275	275	307025-Peak Flw H	4,675	76,617	9.00000	2,475	2,200	47 %	9.00000	2,475	2,200	0	47 %	0 %
4,534	4,619	ASTECH METER TOTAL	74,638	224,037		41,571	33,067	44 %		41,571	33,067	45,360	44 %	20 %
		ASTECH DISPOSABLE MO												
32	32	307070-Disp valve	2,064	0	42.00000	1,344	720	35 %	42.00000	1,344	720	0	34 %	0 %
0	0	307075-lway valve	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
293	293	307080-Disp. 48	1,036	0	2.01552	591	445	43 %	2.01552	591	445	0	42 %	0 %
141	141	307085-Disp. 500	3,665	0	11.02500	1,555	2,110	58 %	11.02500	1,555	2,110	0	57 %	0 %
466	466	ASTECH MOUTHPECE TOTA	6,765	0		3,490	3,275	48 %		3,490	3,275	0	48 %	0 %
		ACE SPACER												
3,750	3,756	308010-Ace Spacer	35,812	30,000	6.00000	22,536	13,276	37 %	6.00000	22,536	13,276	12,000	37 %	40 %
0	0	308025-Ace Spacer	0	750	6.00000	0	0	0 %	6.00000	0	0	300	0 %	40 %
3,750	3,756	ACE SPACER TOTAL	35,812	30,750		22,536	13,276	37 %		22,536	13,276	12,300	37 %	40 %
		SPACER												
0	0	20701 Easivent Rt	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	20725 Easivent Hs	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	SPACER TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %
92,767	104,801	DEYPHARMA GROSS SALE	2,020,487	4,842,432		1,029,589	990,898	49 %		1,029,589	990,898	2,633,449	49 %	54 %
		LESS:												
		Discounts	41,713	121,000			41,713				41,713	103,252		
		Administrative Fees	12,266	48,000			12,266				12,266	41,368		
		Medicaid Rebates	35,776	109,000			35,776				35,776	92,910		
		Other Rebates	0	0			0				0	0		
92,767	104,801	DEYPHARMA NET SALES	1,930,732	4,564,432		1,029,589	901,143	46 %		1,029,589	901,143	2,395,919	46 %	52 %

DL-TX 82722

Dey Laboratories, Inc.
1998 Monthly Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:17
Pg: SAL250

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Contr Margin	Actual Margin %	Budgeted Margin %
		EM PHARMA PRODUCTS												
516	516	43501-25mcg 100	1,848	5,727	1.78000	918	930	50 %	1.78000	918	930	3,121	50 %	54 %
54	54	43510-25mcg 1000	1,346	14,942	7.50000	405	941	70 %	7.50000	405	941	10,151	69 %	68 %
2,016	2,016	43601-50mcg 100	8,512	14,317	1.79000	3,609	4,903	58 %	1.79000	3,609	4,903	7,767	57 %	54 %
89	89	43610-50mcg 1000	2,198	41,519	7.62000	678	1,520	69 %	7.62000	678	1,520	30,335	69 %	73 %
2,400	2,400	43701-75mcg 100	10,844	8,590	1.82000	4,368	6,476	60 %	1.82000	4,368	6,476	4,595	59 %	53 %
34	34	43710-75mcg 1000	953	6,228	7.70000	252	691	73 %	7.70000	252	691	4,532	72 %	73 %
396	396	43801-88mcg 100	2,058	716	1.83000	725	1,333	65 %	1.83000	725	1,333	381	64 %	53 %
27	27	43810-88mcg 1000	767	5,190	7.77000	210	557	73 %	7.77000	210	557	3,765	72 %	73 %
4,044	4,044	43901-100mcg 100	17,998	25,770	1.83000	7,401	10,597	59 %	1.83000	7,401	10,597	13,722	58 %	53 %
204	204	43910-100mcg 1000	10,700	83,036	7.85000	1,601	9,099	85 %	7.85000	1,601	9,099	60,017	85 %	72 %
444	444	44001-112mcg 100	2,399	8,590	1.84000	817	1,582	66 %	1.84000	817	1,582	4,552	65 %	53 %
153	153	44010-112mcg 1000	4,637	8,304	7.94000	1,215	3,422	74 %	7.94000	1,215	3,422	5,979	73 %	72 %
2,172	2,172	44101-125mcg 100	10,556	8,590	1.85000	4,018	6,538	62 %	1.85000	4,018	6,538	4,552	61 %	53 %
78	78	44110-125mcg 1000	4,507	15,569	7.98000	622	3,885	86 %	7.98000	622	3,885	11,182	86 %	72 %
720	720	44201-150mcg 100	2,729	17,180	1.86000	1,339	1,390	51 %	1.86000	1,339	1,390	9,062	50 %	53 %
100	100	44210-150mcg 1000	2,994	31,139	8.02000	802	2,192	73 %	8.02000	802	2,192	22,354	73 %	72 %
348	348	44301-175mcg 100	2,135	7,158	1.88000	654	1,481	69 %	1.88000	654	1,481	3,721	69 %	52 %
29	29	44310-175mcg 1000	1,042	8,304	8.13000	236	806	77 %	8.13000	236	806	5,933	77 %	71 %
804	804	44401-200mcg 100	5,175	5,727	1.90000	1,528	3,647	70 %	1.90000	1,528	3,647	2,949	70 %	51 %
7	7	44410-200mcg 1000	270	10,380	8.23000	58	212	79 %	8.23000	58	212	7,362	78 %	71 %
492	492	44501-300mcg 100	4,352	2,863	1.97000	969	3,383	78 %	1.97000	969	3,383	1,424	77 %	50 %
1	1	44510-300mcg 1000	46	2,076	8.50000	9	37	80 %	8.50000	9	37	1,449	80 %	70 %
0	0	Profit Split	0	0	.00000	0	0	0 %	.00000	83,333	83,333-	83,333-	0 %	0 %
15,128	15,128	EMPHARMA GROSS SALES	98,066	331,915		32,444	65,622	66 %		115,777	17,711-	135,572	18 %	41 %
		LESS:												
		Discounts	2,285-	6,638-			2,285-				2,285-	6,638-		
		Administrative Fees	2,285-	6,638-			2,285-				2,285-	6,638-		
		Medicaid Rebates	2,285-	6,638-			2,285-				2,285-	6,638-		
		Other Rebates	0	0			0				0	0		
15,128	15,128	EMPHARMA NET SALES	91,211	312,001		32,444	58,767	64 %		115,777	24,566-	115,658	26 %	37 %
2,070,143	2,090,148	TOTAL ALL PRODUCTS	22,852,965	23,660,663		5,327,285	17,525,680	77 %		8,098,668	14,754,297	14,479,295	65 %	61 %

(A) Agrees to Monthly Net Sales Report.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar, therefore, minor rounding errors may exist.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, ect. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

*** END OF REPORT ***

DL-TX 82723

Dey Laboratories, Inc.
1998 Year to Date Net Contribution Margin - Summary
January 1998

Date: 5/05/98
Time: 12:02:27
Pgm: SAL256

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT			FULLY ABSORBED				
					Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	Budgeted Margin	Actual Margin %	Budgeted Margin %
26,330	26,778	DEY PRODUCTS	337,627	311,747	224,555	113,072	33 %	224,555	113,072	108,893	33 %	35 %
839,329	840,132	ACETYLCYSTEINE	7,843,098	8,043,206	999,002	6,844,096	87 %	2,601,594	5,241,504	5,522,131	66 %	69 %
185,397	185,496	ALBUTEROL UNIT DOSE	621,150	1,258,128	450,957	170,193	27 %	450,957	170,193	271,337	27 %	22 %
223,564	223,848	ALBUTEROL MDI	868,676	511,842	895,392	26,716	3 %	895,392	26,716	35,710	3 %	7 %
0	0	ALBUTEROL MULTIDOSE	0	0	0	0	0 %	0	0	0	0 %	0 %
0	0	ALBUTEROL SYRUP	0	0	0	0	0 %	0	0	0	0 %	0 %
0	0	BECLOMETHASONE AQ NA	0	0	0	0	0 %	0	0	0	0 %	0 %
126,862	128,406	CROMOLYN SODIUM	2,781,118	2,703,300	447,079	2,334,039	83 %	802,974	1,978,144	1,670,263	71 %	62 %
406,954	410,664	IPRATROPIUM BROMIDE	8,464,649	5,994,753	448,856	8,015,793	94 %	1,125,148	7,339,501	5,208,436	86 %	87 %
15	0	ISOETHARINE	116	0	0	116	100 %	0	116	0	100 %	0 %
29,543	29,916	METAPROTERENOL	211,841	312,413	53,985	157,856	74 %	94,838	117,003	189,292	55 %	61 %
124,055	124,708	SODIUM CHLORIDE	927,060	766,883	743,273	183,787	19 %	755,691	171,369	141,674	18 %	18 %
51	51	THEOPHYLLINE	1,020	26,712	657	363	35 %	657	363	6,336	35 %	24 %
0	0	CURSORF	0	0	0	0	0 %	0	0	0	0 %	0 %
178	220	OTHER DEY PRODUCTS	1,011	1,246	1,496	485	47 %	1,496	485	116	47 %	9 %
0	0	DEY CARE	0	0	0	0	0 %	0	0	0	0 %	0 %
1,962,249	1,970,219	DEY GROSS SALES	22,057,134	19,930,230	4,265,252	17,791,882	80 %	6,953,302	15,103,832	13,154,188	68 %	65 %
		LESS:										
		Discounts	569,824	498,000		569,824			569,824	515,748		
		Administrative Fees	167,563	200,000		167,563			167,563	206,632		
		Medicaid Rebates	488,725	448,000		488,725			488,725	464,090		
		Other Rebates	0	0		0			0	0		
1,962,248	1,970,219	DEY NET SALES	20,831,022	18,784,230	4,265,252	16,565,770	79 %	6,953,302	13,877,720	11,967,718	66 %	64 %

73,036	84,968	DEY PHARMA PRODUCTS	1,572,334	4,554,992	934,439	637,895	40 %	934,439	637,895	2,559,462	40 %	56 %
9,846	9,846	EPIPEN	283,583	0	0	283,583	100 %	0	283,583	283,583	100 %	0 %
1,135	1,146	EPI Pen EZ Pen Reser	47,355	32,653	27,553	19,802	41 %	27,553	19,802	16,327	41 %	50 %
4,534	4,619	ACAROSAN	74,638	224,037	41,571	33,067	44 %	41,571	33,067	45,360	44 %	20 %
466	466	ASTECH PEAK FLOW MET	6,765	0	3,490	3,275	48 %	3,490	3,275	0	48 %	0 %
3,750	3,756	ASTECH DISPOSABLE MD	35,812	30,750	22,536	13,276	37 %	22,536	13,276	12,300	37 %	40 %
0	0	ACE SPACER	0	0	0	0	0 %	0	0	0	0 %	0 %
0	0	SPACER	0	0	0	0	0 %	0	0	0	0 %	0 %
92,767	104,801	DEYPHARMA GROSS SALES	2,020,487	4,842,432	1,029,589	990,898	49 %	1,029,589	990,898	2,633,449	49 %	54 %
		LESS:										
		Discounts	41,713	121,000		41,713			41,713	103,252		
		Administrative Fees	12,266	48,000		12,266			12,266	41,368		
		Medicaid Rebates	35,776	109,000		35,776			35,776	92,910		
		Other Rebates	0	0		0			0	0		
92,767	104,801	DEYPHARMA NET SALES	1,930,732	4,564,432	1,029,589	901,143	46 %	1,029,589	901,143	2,395,919	46 %	52 %

CONFIDENTIAL

Printed: 5/05/98
Time: 12:02:27
Pgm: SAL256

Dey Laboratories, L.P.
1998 Year to Date Net Contribution Margin - Summary
January 1998

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT			FULLY ABSORBED				
					Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	Budgeted Margin	Actual Margin %	Budgeted Margin %
516	516	EM PHARMA PRODUCTS	1,848	5,727	918	930	50 %	918	930	3,121	50 %	54 %
54	54	43501-25mcg 100	1,346	14,942	405	941	70 %	405	941	10,151	69 %	68 %
2,016	2,016	43601-50mcg 100	8,512	14,317	3,609	4,903	58 %	3,609	4,903	7,767	57 %	54 %
89	89	43610-50mcg 1000	2,198	41,519	678	1,520	69 %	678	1,520	30,335	69 %	73 %
2,400	2,400	43701-75mcg 100	10,844	8,590	4,368	6,476	60 %	4,368	6,476	4,595	59 %	53 %
34	34	43710-75mcg 1000	953	6,228	262	691	73 %	262	691	4,532	72 %	73 %
396	396	43801-88mcg 100	2,058	716	725	1,333	65 %	725	1,333	381	64 %	53 %
27	27	43810-88mcg 1000	767	5,190	210	557	73 %	210	557	3,765	72 %	73 %
4,044	4,044	43901-100mcg 100	17,998	25,770	7,401	10,597	59 %	7,401	10,597	13,722	58 %	53 %
204	204	43910-100mcg 1000	10,700	83,036	1,601	9,099	85 %	1,601	9,099	60,017	85 %	72 %
444	444	44001-112mcg 100	2,399	8,590	817	1,582	66 %	817	1,582	4,552	65 %	53 %
153	153	44010-112mcg 1000	4,637	8,304	1,215	3,422	74 %	1,215	3,422	5,979	73 %	72 %
2,172	2,172	44101-125mcg 100	10,556	8,590	4,018	6,538	62 %	4,018	6,538	4,552	61 %	53 %
78	78	44110-125mcg 1000	4,507	15,569	622	3,885	86 %	622	3,885	11,182	86 %	72 %
720	720	44201-150mcg 100	2,729	17,180	1,339	1,390	51 %	1,339	1,390	9,062	50 %	53 %
100	100	44210-150mcg 1000	2,994	31,139	802	2,192	73 %	802	2,192	22,354	73 %	72 %
348	348	44301-175mcg 100	2,135	7,158	654	1,481	69 %	654	1,481	3,721	69 %	52 %
29	29	44310-175mcg 1000	1,042	8,304	236	806	77 %	236	806	5,933	77 %	71 %
804	804	44401-200mcg 100	5,175	5,727	1,528	3,647	70 %	1,528	3,647	2,949	70 %	51 %
7	7	44410-200mcg 1000	270	10,380	58	212	79 %	58	212	7,362	78 %	71 %
492	492	44501-300mcg 100	4,352	2,863	969	3,383	78 %	969	3,383	1,424	77 %	50 %
1	1	44510-300mcg 1000	46	2,076	9	37	80 %	9	37	1,449	80 %	70 %
0	0	Profit Split	0	0	0	0	0 %	83,333	83,333	83,333	0 %	0 %
15,128	15,128	EMPHARMA GROSS SALES	98,066	331,915	32,444	65,622	66 %	115,777	17,711	135,572	18 %	41 %
		LESS:										
		Discounts	2,285	6,638		2,285			2,285	6,638		
		Administrative Fees	2,285	6,638		2,285			2,285	6,638		
		Medicaid Rebates	2,285	6,638		2,285			2,285	6,638		
		Other Rebates	0	0		0			0	0		
15,128	15,128	EMPHARMA NET SALES	91,211	312,001	32,444	58,767	64 %	115,777	24,566	115,658	26 %	37 %
2,070,143	2,090,148	TOTAL ALL PRODUCTS	22,852,965	23,660,663	5,327,285	17,525,680	77 %	8,098,668	14,754,297	14,479,295	65 %	61 %

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, ect. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Adjusted reserved items are compensating for the fact that nearly \$800,000 worth of estimated losses of Day Care products were expensed in 1996 as part of the reserve. Although these losses flow through the margin report in 1997, they are not considered an expense for 1997.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar, therefore, minor rounding errors may exist.

*** END OF REPORT ***

DL-TX 82725

Dey Laboratories, Inc.
1998 Year to Date Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:24
Pg: SAL255

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Cntr Margin	Actual Margin %	Budgeted Margin %
6,596	6,654	DEY PRODUCTS ACETYLCYSTEINE	63,733	79,689	11.10414	73,887	10,154	16%	11.10414	73,887	10,154	6,454	15%	8%
3,453	3,492	18104-10% 4ml	42,575	40,680	4.87205	17,013	25,562	60%	4.87205	17,013	25,562	17,056	60%	42%
3,204	3,288	18130-10% 30ml	48,832	54,630	7.08615	23,299	25,533	52%	7.08615	23,299	25,533	34,366	52%	63%
2,991	3,096	18204-20% 4ml	25,104	30,504	11.95661	37,018	11,914	47%	11.95661	37,018	11,914	4,454	47%	15%
3,953	4,032	18210-20% 10ml	48,313	27,780	5.41410	21,830	26,483	55%	5.41410	21,830	26,483	10,241	54%	37%
5,487	5,532	18230-20% 30ml	95,020	64,108	8.37231	46,316	48,704	51%	8.37231	46,316	48,704	35,625	51%	56%
646	684	18200-20% 100ml	14,050	14,356	7.59034	5,192	8,858	63%	7.59034	5,192	8,858	9,604	63%	67%
26,330	26,778	ACETYLCYSTEINE TOTAL	337,627	311,747		224,555	113,072	33%		224,555	113,072	108,893	33%	35%
0	0	ALBUTEROL UNIT DOSE	0	0	.00000	0	0	0%	.00000	0	0	0	0%	0%
541,186	541,584	59700 - 0.083% 30	3,536,730	4,167,405	.82930	449,136	3,087,594	87%	2.14762	1,163,117	2,373,613	2,904,005	67%	70%
41,242	41,424	59733-0.083% 3ml	320,522	240,272	1.32743	54,987	265,535	83%	3.06917	127,137	193,385	164,297	60%	68%
256,901	257,124	59760-0.083% 3ml	3,985,846	3,635,529	1.92467	494,879	3,490,967	88%	5.10003	1,311,340	2,674,506	2,453,829	67%	67%
0	0	A69703 - 0.083% 3	0	0	1.20885	0	0	0%	2.66031	0	0	0	0%	0%
0	0	A69760 - 0.083% 3	0	0	2.46907	0	0	0%	5.81166	0	0	0	0%	0%
0	0	69550 Genpharm	0	0	.14800	0	0	0%	.14800	0	0	0	0%	0%
0	0	69450 Genpharm	0	0	.14800	0	0	0%	.14800	0	0	0	0%	0%
839,329	840,132	ALBUTEROL UD TOTAL	7,843,098	8,043,206		999,002	6,844,096	87%		2,601,594	5,241,504	5,522,131	66%	69%
175,606	175,704	ALBUTEROL MDI	592,580	1,243,603	2.42000	425,204	167,376	28%	2.42000	425,204	167,376	267,746	28%	22%
9,791	9,792	30317-MDI kit	28,570	14,525	2.63000	25,753	2,817	10%	2.63000	25,753	2,817	3,591	9%	25%
185,397	185,496	30327-MDI Refill	621,150	1,258,128		450,957	170,193	27%		450,957	170,193	271,337	27%	22%
223,564	223,848	ALBUTEROL MDI TOTAL	621,150	1,258,128		450,957	170,193	27%		450,957	170,193	271,337	27%	22%
223,564	223,848	ALBUTEROL MULTIDOSE	868,676	511,842	4.00000	895,392	26,716	3%	4.00000	895,392	26,716	35,710	3%	7%
223,564	223,848	19620 - 5% 200	868,676	511,842		895,392	26,716	3%		895,392	26,716	35,710	3%	7%
0	0	ALBUTEROL SYRUP	0	0	.00000	0	0	0%	.00000	0	0	0	0%	0%
0	0	79516-2MG/5ML 16	0	0		0	0	0%		0	0	0	0%	0%
0	0	ALBUTEROL SYRUP TOTAL	0	0		0	0	0%		0	0	0	0%	0%
0	0	BECLOMETHASONE AQ NA	0	0	1.41862	0	0	0%	3.29675	0	0	0	0%	0%
0	0	Beclomethasone	0	0		0	0	0%		0	0	0	0%	0%
0	0	BECLOMETHASONE TOTAL	0	0		0	0	0%		0	0	0	0%	0%
93,143	93,510	CROMOLYN SODIUM	1,608,163	1,504,230	2.72517	254,831	1,353,332	84%	4.90453	458,623	1,149,540	930,248	71%	62%
33,719	34,896	68902-20MG/2ML 60	1,172,955	1,199,070	5.50918	192,248	980,707	84%	9.86792	344,351	828,604	740,015	70%	62%
126,862	128,406	68912-20MG/2ML 120	2,781,118	2,703,300		447,079	2,334,039	83%		802,974	1,978,144	1,670,263	71%	62%
0	0	CROMOLYN UD TOTAL	2,781,118	2,703,300		447,079	2,334,039	83%		802,974	1,978,144	1,670,263	71%	62%
0	0	IPRATROPIUM BROMIDE	0	0	.00000	0	0	0%	.00000	0	0	0	0%	0%
298,616	302,076	Ipratropium Genph	4,621,410	2,908,160	.82667	249,717	4,371,693	95%	2.05890	621,944	3,999,466	2,532,486	86%	87%
10,463	10,464	68503-0.02% 25	202,944	554,173	1.32124	13,825	189,119	93%	2.93940	30,758	172,186	480,795	84%	87%
97,875	98,124	68533-0.02% 30	3,640,295	2,532,420	1.88857	185,314	3,454,981	95%	4.81479	472,446	3,167,849	2,195,155	87%	87%
405,954	410,664	68560-0.02% 60	8,464,649	5,994,753		448,856	8,015,793	94%		1,125,148	7,339,501	5,208,436	86%	87%
		IPRATROPIUM TOTAL												
		ISOETHARINE												

DL-TX 82726

Dey Laboratories, L.P.
1998 Year to Date Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:24
Pg: SAL255

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Cntr Margin	Actual Margin %	Budgeted Margin %
		DEY PRODUCTS												
		ISOETHARINE												
4-	0	66103-0.08% 3ml	31-	0	.00000	0	31-	100 %	.00000	0	31-	0	100 %	0 %
11-	0	66003-0.17% 3ml	85-	0	.00000	0	85-	100 %	.00000	0	85-	0	100 %	0 %
15-	0	ISOETHARINE TOTAL	116-	0		0	116-	100 %		0	116-	0	100 %	0 %
		METAPROTERENOL												
10,471	10,600	67803-0.4% 2.5ml	78,632	99,574	1.67575	17,763	60,869	77 %	3.04135	32,238	46,394	58,588	59 %	59 %
19,072	19,316	67603-0.6% 2.5ml	133,209	212,839	1.87522	36,222	96,987	73 %	3.24082	62,600	70,609	130,704	53 %	61 %
29,543	29,916	METAPROTERENOL TOTAL	211,841	312,413		53,985	157,856	74 %		94,838	117,003	189,292	55 %	61 %
		SODIUM CHLORIDE												
535	550	82003-0.45% 3ml	3,735	5,843	6.80000	3,740	5-	0 %	6.80000	3,740	5-	845	0 %	14 %
216	220	82005-0.45% 5ml	1,844	940	6.80000	1,496	348	19 %	6.80000	1,496	348	131	18 %	14 %
83,520	83,590	83003-0.9% 3ml	635,943	523,668	6.14000	513,243	122,700	19 %	6.14000	513,243	122,700	92,081	19 %	18 %
30,828	31,360	83005-0.9% 5ml	223,797	173,945	6.14000	192,550	31,247	14 %	6.14000	192,550	31,247	31,540	13 %	18 %
8,231	8,244	83015-0.9% 15ml	41,095	51,512	3.18000	26,216	14,879	36 %	3.18000	26,216	14,879	15,979	36 %	31 %
399	410	64015-3% 15ml	11,382	7,900	7.99352	3,277	8,105	71 %	24.68396	10,120	1,262	790	11 %	10 %
326	334	64115-10% 15ml	9,264	3,075	8.23781	2,751	6,513	70 %	24.92825	8,326	938	308	10 %	10 %
124,055	124,708	SODIUM CHLORIDE TOTAL	927,060	766,883		743,273	183,787	19 %		755,691	171,369	141,674	18 %	18 %
		THEOPHYLLINE												
0	0	43101-100MG 100	0	2,978	2.40000	0	0	0 %	2.40000	0	0	772	0 %	26 %
6	6	43201-200MG 100	30	6,724	2.80000	17	13	43 %	2.80000	17	13	2,017	43 %	30 %
6	6	43301-300MG 100	37	8,842	3.75000	23	14	38 %	3.75000	23	14	3,003	37 %	34 %
21	21	43305-300MG 500	560	3,224	17.80000	374	186	33 %	17.80000	374	186	287	33 %	9 %
0	0	43310-300MG 1000	0	3,325	31.00000	0	0	0 %	31.00000	0	0	380	0 %	11 %
18	18	43205-200MG 500	393	1,619	13.50000	243	150	38 %	13.50000	243	150	123	38 %	8 %
51	51	THEOPHYLLINE TOTAL	1,020	26,712		657	363	35 %		657	363	6,336	35 %	24 %
		CUROSURF												
0	0	Curosurf	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	CUROSURF TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %
		OTHER DEY PRODUCTS												
20-	0	03003-0.9% 3ml	644-	0	.00000	0	644-	100 %	.00000	0	644-	0	100 %	0 %
141	150	81003-3ml	1,080	623	6.80000	1,020	60	6 %	6.80000	1,020	60	58	5 %	9 %
57	70	81005-5ml	575	623	6.80000	476	99	17 %	6.80000	476	99	58	17 %	9 %
178	220	OTHER DEY PROD. TOTAL	1,011	1,246		1,496	485-	47 %		1,496	485-	116	47 %	9 %
0	0	DEY CARE TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %
1,962,248	1,970,219	DEY GROSS SALES	22,057,134	19,930,230		4,265,252	17,791,882	80 %		6,953,302	15,103,832	13,154,188	68 %	66 %
		LESS:												
		Discounts	569,824-	498,000-			569,824-				569,824-	515,748-		
		Administrative Fees	167,563-	200,000-			167,563-				167,563-	206,632-		
		Medicaid Rebates	488,725-	448,000-			488,725-				488,725-	464,090-		
		Other Rebates	0	0			0				0	0		
1,962,248	1,970,219	DEY NET SALES	20,831,022	18,784,230		4,265,252	16,565,770	79 %		6,953,302	13,877,720	11,967,718	66 %	64 %

DL-TX 82727

Dey Laboratories, L.P.
1998 Year to Date Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:24
Pgm: SAL255

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Cntr Margin	Actual Margin %	Budgeted Margin %
		DEY PHARMA PRODUCTS												
		EPIPEN												
0	0	030101CAN-Canada	0	167,576	.00000	0	0	0 %	.00000	0	0	63,200	0 %	38 %
7,496	7,496	030201CAN - 0.15	151,119	56,446	13.69000	102,620	48,499	32 %	13.69000	102,620	48,499	19,812	32 %	35 %
6,194	6,194	030100-EpiPen Trn	10,292	8,142	1.43000	8,857	1,435	14 %	1.43000	8,857	1,435	1,021	13 %	13 %
34,370	35,496	030101-0.3MG 1	980,324	1,560,501	11.57000	410,689	569,635	58 %	11.57000	410,689	569,635	914,039	58 %	59 %
14,634	14,634	030101MTXT - 0.3	249,363	144,369	11.50000	168,291	81,072	33 %	11.50000	168,291	81,072	52,036	32 %	36 %
0	0	030101MTXT - 0.3	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
10,000	10,000	030201MTXT - 0.15	170,400	64,966	11.50000	115,000	55,400	33 %	11.50000	115,000	55,400	23,417	32 %	36 %
10,221	11,148	030201-Jr 15mg 1	287,285	628,527	11.57000	128,982	158,303	55 %	11.57000	128,982	158,303	356,250	55 %	57 %
0	0	030300 EPI EZ Pen	0	6,753	1.37000	0	0	0 %	1.37000	0	0	2,204	0 %	33 %
7,167-	0	030301-EZ .3MG	196,018-	1,515,439	12.46000	0	196,018-	100 %	12.46000	0	196,018-	891,562	100 %	59 %
2,712-	0	030401-EZ JR 15mg	80,431-	401,273	12.46000	0	80,431-	100 %	12.46000	0	80,431-	235,921	100 %	59 %
73,036	84,968	EPIPEN TOTAL	1,572,334	4,554,992		934,439	637,895	40 %		934,439	637,895	2,559,462	40 %	56 %
9,846	9,846	EPI Pen EZ Pen Reserv	283,583	0		0	283,583	100 %		0	283,583	0	100 %	0 %
		ACAROSAN												
287	287	129580-Acarosan 1	5,512	4,411	11.00000	3,157	2,355	43 %	11.00000	3,157	2,355	2,206	42 %	50 %
848	859	129582-Acarosan 3	41,843	28,242	28.40000	24,396	17,447	42 %	28.40000	24,396	17,447	14,121	41 %	50 %
1,135	1,146	ACAROSAN TOTAL	47,355	32,653		27,553	19,802	41 %		27,553	19,802	16,327	41 %	50 %
		ASTECH PEAK FLOW MET												
4,259	4,344	307010-Peak Flw R	69,963	147,420	9.00000	39,096	30,867	44 %	9.00000	39,096	30,867	45,360	44 %	31 %
275	275	307025-Peak Flw H	4,675	76,617	9.00000	2,475	2,200	47 %	9.00000	2,475	2,200	0	47 %	0 %
4,534	4,619	ASTECH METER TOTAL	74,638	224,037		41,571	33,067	44 %		41,571	33,067	45,360	44 %	20 %
		ASTECH DISPOSABLE MO												
32	32	307070-Disp valve	2,064	0	42.00000	1,344	720	35 %	42.00000	1,344	720	0	34 %	0 %
0	0	307075-1way valve	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
293	293	307080-Disp. 48	1,035	0	2.01552	591	445	43 %	2.01552	591	445	0	42 %	0 %
141	141	307085-Disp. 500	3,665	0	11.02500	1,555	2,110	58 %	11.02500	1,555	2,110	0	57 %	0 %
466	466	ASTECH MOUTHPIECE TOTAL	6,765	0		3,490	3,275	48 %		3,490	3,275	0	48 %	0 %
		ACE SPACER												
3,750	3,756	308010-Ace Spacer	35,812	30,000	6.00000	22,536	13,276	37 %	6.00000	22,536	13,276	12,000	37 %	40 %
0	0	308025-Ace Spacer	0	750	6.00000	0	0	0 %	6.00000	0	0	300	0 %	40 %
3,750	3,756	ACE SPACER TOTAL	35,812	30,750		22,536	13,276	37 %		22,536	13,276	12,300	37 %	40 %
		SPACER												
0	0	20701 Easivent Rt	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	20725 Easivent Hs	0	0	.00000	0	0	0 %	.00000	0	0	0	0 %	0 %
0	0	SPACER TOTAL	0	0		0	0	0 %		0	0	0	0 %	0 %
92,767	104,801	DEYPHARMA GROSS SALES	2,020,487	4,842,432		1,029,589	990,898	49 %		1,029,589	990,898	2,633,449	49 %	54 %
		LESS:												
		Discounts	41,713-	121,000-			41,713-				41,713-	103,252-		
		Administrative Fees	12,266-	48,000-			12,266-				12,266-	41,368-		
		Medicaid Rebates	35,776-	109,000-			35,776-				35,776-	92,910-		
		Other Rebates	0	0			0				0	0		
92,767	104,801	DEYPHARMA NET SALES	1,930,732	4,564,432		1,029,589	901,143	46 %		1,029,589	901,143	2,395,919	46 %	52 %

DL-TX 82728

Day Laboratories, Inc.
1998 Year to Date Net Contribution Margin
January 1998

Date: 5/05/98
Time: 12:02:24
Pg: SAL255

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Actual Net Sales Dollars (A)	Budgeted Net Sales Dollars	DIRECT				FULLY ABSORBED					
					Cost per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost per Carton	Total Cost	Contribution Margin	Budgeted Contr Margin	Actual Margin %	Budgeted Margin %
		EM PHARMA PRODUCTS												
516	516	43501-25mcg 100	1,848	5,727	1.78000	918	930	50 %	1.78000	918	930	3,121	50 %	54 %
54	54	43510-25mcg 1000	1,346	14,942	7.50000	405	941	70 %	7.50000	405	941	10,151	69 %	68 %
2,016	2,016	43601-50mcg 100	8,512	14,317	1.79000	3,609	4,903	58 %	1.79000	3,609	4,903	7,767	57 %	54 %
89	89	43610-50mcg 1000	2,198	41,519	7.62000	678	1,520	69 %	7.62000	678	1,520	30,335	69 %	73 %
2,400	2,400	43701-75mcg 100	10,844	8,590	1.82000	4,368	6,476	60 %	1.82000	4,368	6,476	4,595	59 %	53 %
34	34	43710-75mcg 1000	953	6,228	7.70000	262	691	73 %	7.70000	262	691	4,532	72 %	73 %
396	396	43801-88mcg 100	2,058	716	1.83000	725	1,333	65 %	1.83000	725	1,333	381	64 %	53 %
27	27	43810-88mcg 1000	767	5,190	7.77000	210	557	73 %	7.77000	210	557	3,765	72 %	73 %
4,044	4,044	43901-100mcg 100	17,998	25,770	1.83000	7,401	10,597	59 %	1.83000	7,401	10,597	13,722	58 %	53 %
204	204	43910-100mcg 1000	10,700	83,036	7.85000	1,601	9,099	85 %	7.85000	1,601	9,099	60,017	85 %	72 %
444	444	44001-112mcg 100	2,399	8,590	1.84000	817	1,582	66 %	1.84000	817	1,582	4,552	65 %	53 %
153	153	44010-112mcg 1000	4,637	8,304	7.94000	1,215	3,422	74 %	7.94000	1,215	3,422	5,979	73 %	72 %
2,172	2,172	44101-125mcg 100	10,556	8,590	1.85000	4,018	6,538	62 %	1.85000	4,018	6,538	4,552	61 %	53 %
78	78	44110-125mcg 1000	4,507	15,569	7.98000	622	3,885	86 %	7.98000	622	3,885	11,182	86 %	72 %
720	720	44201-150mcg 100	2,729	17,180	1.86000	1,339	1,390	51 %	1.86000	1,339	1,390	9,062	50 %	53 %
100	100	44210-150mcg 1000	2,994	31,139	8.02000	802	2,192	73 %	8.02000	802	2,192	22,354	73 %	72 %
348	348	44301-175mcg 100	2,135	7,158	1.88000	654	1,481	69 %	1.88000	654	1,481	3,721	69 %	52 %
29	29	44310-175mcg 1000	1,042	8,304	8.13000	236	806	77 %	8.13000	236	806	5,933	77 %	71 %
804	804	44401-200mcg 100	5,175	5,727	1.90000	1,528	3,647	70 %	1.90000	1,528	3,647	2,949	70 %	51 %
7	7	44410-200mcg 1000	270	10,380	8.23000	58	212	79 %	8.23000	58	212	7,362	78 %	71 %
492	492	44501-300mcg 100	4,352	2,863	1.97000	969	3,383	78 %	1.97000	969	3,383	1,424	77 %	50 %
1	1	44510-300mcg 1000	46	2,076	8.50000	9	37	80 %	8.50000	9	37	1,449	80 %	70 %
0	0	Profit Split	0	0	.00000	0	0	0 %	.00000	83,333	83,333-	83,333-	0 %	0 %
15,128	15,128	EMPHARMA GROSS SALES	98,066	331,915		32,444	65,622	66 %		115,777	17,711-	135,572	18 %	41 %
		LESS:												
		Discounts	2,285-	6,638-			2,285-				2,285-	6,638-		
		Administrative Fees	2,285-	6,638-			2,285-				2,285-	6,638-		
		Medicaid Rebates	2,285-	6,638-			2,285-				2,285-	6,638-		
		Other Rebates	0	0			0				0	0		
15,128	15,128	EMPHARMA NET SALES	91,211	312,001		32,444	58,767	64 %		115,777	24,566-	115,658	26 %	37 %
2,070,143	2,090,148	TOTAL ALL PRODUCTS	22,852,965	23,660,663		5,327,285	17,525,680	77 %		8,098,668	14,754,297	14,479,295	65 %	61 %

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, ect. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Adjusted reserved items are compensating for the fact that nearly \$800,000 worth of estimated losses of Day Care products were expensed in 1996 as part of the reserve. Although these losses flow through the margin report in 1997, they are not considered an expense for 1997.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar, therefore, minor rounding errors may exist.

*** END OF REPORT ***

DL-TX 82729

CONFIDENTIAL

Dey Laboratories, L.P.
1998 Contribution Margin Trend Report
January 1998

Date: 5/05/98
Time: 12:03:11
Pgm: SAL258

	Feb 1997	Mar 1997	Apr 1997	May 1997	Jun 1997	Jul 1997	Aug 1997	Sep 1997	Oct 1997	Nov 1997	Dec 1997	Jan 1998
DEY PRODUCTS												
ACETYL CYSTEINE												
18104-10% 4m	21.30	6.50-	32.25	29.66	31.86	5.30	7.84-	22.97	22.29	29.71	16.56	15.93-
18110-10% 10m	53.01	41.07	52.04	100.00	100.00	47.77	93.58	52.38	46.27	63.13	44.22	60.04
18130-10% 30m	69.61	65.16	65.84	63.07	100.00	53.30	41.83	59.64	58.35	74.26	38.39	52.28
18204-20% 4m	31.22	20.24-	25.98	18.37	4.35	10.70-	8.50-	16.02	10.55	9.89	14.20-	47.46-
18210-20% 10m	52.03	35.10	55.58	53.42	55.21	50.14	50.74	42.28	43.38	60.18	45.50	54.81
18230-20% 30m	67.22	35.08	70.89	59.52	55.73	39.12	38.67	50.25	60.01	49.05	64.96	51.25
18200-20% 100m	70.65	47.35	69.57	69.37	64.95	65.14	72.66	50.88	43.52	23.25-	65.03	63.04
ACETYL CYSTEINE	52.50	28.93	50.25	46.00	38.98	40.55	24.11	41.32	42.53	53.68	39.74	33.49
ALBUTEROL UNIT DOSE												
69700 - 0.083% 30												
69703-0.083% 3m	72.49	67.55	73.54	73.97	77.27	73.27	75.28	75.71	72.33	69.88	63.37	67.11
69733-0.083% 3m	66.25	61.67	67.35	67.03	64.91	56.65	62.54	64.61	62.32	59.65	66.92	60.33
69760-0.083% 3m	74.53	71.09	74.03	74.11	74.21	75.11	72.41	73.33	72.93	72.23	71.00	67.10
A69703 - 0.083% 3	69.04										70.61	
A69760 - 0.083% 3						70.52					71.79	
69550 Genpharm												
69450 Genpharm												
ALBUTEROL UNIT DO	73.13	69.14	73.62	73.79	75.06	73.79	73.30	73.79	72.29	70.75	67.44	66.83
ALBUTEROL MDI												
30317-MDI kit	30.51	22.15	28.72	28.08	29.15	18.51	33.49	33.71	21.16	13.84	11.09	28.24
30327-MDI Refill	22.96	26.71	36.44	16.35	16.62	18.21	8.62	17.57	5.55	11.03	22.92	9.86
ALBUTEROL MDI	30.39	22.21	28.86	27.90	29.07	18.51	32.60	33.55	20.79	13.72	11.49	27.40
ALBUTEROL MULTIDOSE												
19620 - 5% 200	18.93	1.58-	19.45	19.10	15.19	18.13	11.00	21.80	21.29	12.08	7.22	3.07-
ALBUTEROL MULTIDO	18.93	1.58-	19.45	19.10	15.19	18.13	11.00	21.80	21.29	12.08	7.22	3.07-
ALBUTEROL SYRUP												
79516-2MG/5ML 16	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		100.00	
ALBUTEROL SYRUP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		100.00	
BECLOMETHASONE AQ NASAL												
Beclo methasone												
BECLOMETHASONE AQ												
CROMOLYN SODIUM												
68902-20MG/2ML 60	75.52	75.84	73.90	77.26	78.16	80.90	71.71	74.05	70.37	74.55	70.81	71.48
68912-20MG/2ML 120	75.33	75.22	77.33	78.80	77.64	78.51	74.26	74.25	72.97	75.97	64.39	70.64

DL-TX 82730

CONFIDENTIAL

Day Laboratories, L.P.
1998 Contribution Margin Trend Report
January 1998

Date: 5/05/98
Time: 12:03:11
Pgm: SAL258

	Feb 1997	Mar 1997	Apr 1997	May 1997	Jun 1997	Jul 1997	Aug 1997	Sep 1997	Oct 1997	Nov 1997	Dec 1997	Jan 1998
CROMOLYN SODIUM	75.47	75.59	75.40	77.92	77.94	80.13	73.14	74.13	71.70	75.22	68.31	71.12

IPRATROPIUM BROMIDE

Ipratropium Genph												
68503-0.02% 25	89.91	89.43	91.35	90.76	90.73	89.61	88.76	88.23	89.31	89.50	86.30	86.54
68533-0.02% 30							89.41	86.59	85.77	85.62	79.35	84.84
68560-0.02% 60	90.95	90.51	91.21	90.90	90.84	90.39	89.27	89.21	89.49	89.61	88.45	87.02
IPRATROPIUM BROMI	90.33	90.00	91.29	90.81	90.79	89.98	88.99	88.56	89.34	89.48	87.36	86.70

ISOETHARINE

66103-0.04% 3ml	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		100.00
66003-0.17% 3ml	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
ISOETHARINE	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

METAPROTERENOL

67803-0.4% 2.5ml	56.76	53.06	55.96	58.78	56.85	59.82	52.33	47.59	51.60	61.35	59.33	59.00
67603-0.6% 2.5ml	56.48	50.77	54.67	54.74	55.90	51.04	49.21	53.07	55.29	55.83	57.27	53.00
METAPROTERENOL	56.59	51.57	55.16	56.18	56.31	54.97	50.40	51.51	54.11	57.98	57.87	55.23

SODIUM CHLORIDE

82003-0.45% 3ml	2.75	7.05	19.51	20.84	14.08	18.51	109.92	5.86	36.09	5.10	5.34	.13
82005-0.45% 5ml	20.16	43.93	28.93	26.66	2.18	215.44	608.08	35.81	81.72	18.11	155.55	18.89
83003-0.9% 3ml	16.17	8.93	34.15	21.67	28.05	16.26	17.40	27.84	17.86	26.45	13.82	19.29
83005-0.9% 5ml	16.70	3.78	16.69	11.94	11.19	10.81	9.16	18.34	15.85	25.23	12.35	13.96
83015-0.9% 15ml	37.62	40.24	32.58	42.79	40.06	35.55	34.41	31.91	38.98	40.06	39.93	36.20
64015-3% 15ml	9.83	5.97	6.55	126.49	56.17	3.52	100.00	100.00	7.82	10.45	7.91	11.08
64115-10% 15ml	4.59	100.00	100.00	100.00	100.00	100.00	100.00	100.00	5.54	7.45	7.53	10.12
SODIUM CHLORIDE	17.31	8.22	29.42	20.60	24.18	15.51	16.23	25.16	17.80	26.28	15.25	18.48

THEOPHYLLINE

43101-100MG 100												44.11
43201-200MG 100							36.33			39.51		39.51
43301-300MG 100									38.62		38.62	33.28
43305-300MG 500												
43310-300MG 1000									41.30			38.21
43205-200MG 500							36.33		39.80	39.51	38.62	35.72
THEOPHYLLINE												

CUROSURF

Curosurf												
CUROSURF												

OTHER DEY PRODUCTS

DL-TX 82731